

State of California
BOARD OF EQUALIZATION
USE FUEL TAX REGULATIONS

Regulation 1332. RECORDS.

Reference: Sections 8732, 8752, 9253 and 9254, Revenue and Taxation Code.

(a) GENERAL. A taxpayer shall maintain and make available for examination on request by the board or its authorized representatives, records in the manner set forth at California Code of Regulations, Title 18, Section 4901.

(b) SPECIFIC APPLICATIONS. In addition to the record keeping requirements set forth in subdivision (a), vendors and users of use fuel shall comply with the following requirements.

(1) **VENDOR'S RECORDS.** A vendor shall maintain complete records of all sales or other dispositions including self-consumed fuel, inventories, purchases, receipts, and tank gaugings or meter readings, of liquefied petroleum gas, and any other fuel the use of which is subject to the use fuel tax.

(2) **VENDOR'S SALES INVOICES.** The vendor shall prepare a serially numbered invoice for each sale of fuel whether the fuel is sold for use in motor vehicles or for other uses. A single invoice covering multiple deliveries of fuel made during a period of time not to exceed a calendar month shall constitute an invoice for each sale. If the multiple delivery invoice includes tax-exempt deliveries either into a bulk storage facility or into fuel tanks of motor vehicles with respect to which the vendor is excused from collecting the tax as provided in Regulations 1319 and 1320, and deliveries into fuel tanks of motor vehicles upon which the tax is required to be collected, the invoice shall contain or be accompanied by a statement showing separately the deliveries and gallonage upon which the tax is collected and the tax-exempt deliveries and gallonage. The invoice shall be delivered to the purchaser, and a copy thereof shall be retained by the vendor.

A sales invoice shall contain the following information:

(A) The name and address of the vendor.

(B) The date of sale.

(C) The number of gallons or units of fuel sold, the price per gallon or unit and the total amount of the sale.

(D) The amount of the use fuel tax collected, if delivery is into a fuel tank of a motor vehicle; however, the amount of the tax collected need not be separately stated if the invoice bears the notation that the price includes the tax.

(E) For single deliveries of less than 250 gallons or units, the type of receptacle, other than a fuel tank of a motor vehicle, into which the vendor delivered fuel without collecting the use fuel tax (e.g., storage tank, crawler tractor, drum, stationary generator). On machine-prepared invoices, reasonable code designations will be acceptable in lieu of such description.

The sales invoice shall upon payment by the purchaser constitute a receipt for the amount of use fuel tax included therein collected by the vendor.

(3) **USER'S RECORDS.** Users of fuel subject to the tax shall obtain from the vendor of the fuel and retain in their files an invoice for each delivery of such fuel into the fuel tank or tanks of each vehicle operated by them and for each delivery into their bulk storage tank or tanks. These invoices shall set forth the information specified in subsection (b)(2) of this regulation and shall be filed or identified in a systematic manner so that they may readily be traced into their purchase or expense records and into their returns to the board.

Users should keep as part of their records a detail of figures upon which are based the totals set forth on their returns to the board. When fuel is placed into the fuel tank of a qualified motor vehicle, either the user or the vendor should identify on the invoice the qualified motor vehicle into which the fuel was placed. All individual invoices supporting charge accounts which include purchases of fuel shall be retained by the user

Regulation 1332. (Continued)

in such manner as to enable the representatives of the board to establish the identity of all the merchandise or service included in the total charge and the specific gallonage of fuel purchased.

In addition to the records prescribed above, a lessor of a vehicle who is a user as defined under regulation 1304(d) (18 CCR 1304(d) shall maintain records of each trip or the mileage the vehicle is operated by the lessee.

History: Effective January 1, 1949.

Revised effective October 1, 1957.

Amended effective December 12, 1963.

Amended July 8, 1971, effective July 20, 1971.

Amended effective June 10, 1994.

Amended December 9, 1998, effective September 29, 1999. Added subdivisions (a) through (l)(2).

Numbered first, second, and fourth paragraphs as subdivision (l)(3) and deleted third paragraph.

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite.

Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. General recordkeeping requirements can be found at the cite referenced in subdivision (a). Subdivision (b) has been added to identify additional recordkeeping requirements for vendors and users of use fuel.